

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF:)
)
L. PAXTON,) OTA NO. 21108752
)
Appellant.)
_____)

CERTIFIED COPY

TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Wednesday, August 17, 2022

Reported by:

ALYSSA FULMER
Hearing Reporter

Job No.:
38221 OTA(A)

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TRANSCRIPT OF PROCEEDINGS, taken at
12900 Park Plaza Drive, Suite 300, Cerritos,
California, commencing at 1:09 p.m. and
concluding at 1:26 p.m. on Wednesday,
August 17, 2022, reported by Alyssa Fulmer,
Hearing Reporter.

1 APPEARANCES:

2
3 Panel Lead: KENNY GAST

4
5 For the Appellant: LYNN PAXTON

6
7 For the Respondent: STATE OF CALIFORNIA
8 DEPARTMENT OF TAX AND FEE
9 ADMINISTRATION
10 ERIC BROWN & ERIC YADAO
11
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I N D E X

E X H I B I T S

(Appellant's Exhibit 1-2 received at page 6)

(Respondent's Exhibit A-I received at page 6)

P R E S E N T A T I O N

PAGE

By Ms. Paxton

6

by Mr. Brown

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C L O S I N G A R G U M E N T

PAGE

By Ms. Paxton

13

1 Cerritos, California; Wednesday, August 17, 2022

2 1:09 p.m.

3
4 JUDGE GAST: All right.

5 Why don't we go on the record.

6 This is appeal of Paxton, case number 21108752.

7 Today's Wednesday, August 17th, 2022, and the time is
8 approximately 1:09 p.m.

9 We're holding this hearing in person in Cerritos,
10 California. My name is Kenny Gast and I'm the sole
11 administrative law judge for this appeal. Appellant elected to
12 have this appeal pursuant to the procedures of the small case
13 program, which required the assignment of a single
14 administrative law judge.

15 At this time I would like to ask the parties to please
16 identify yourself by stating your first and last name for the
17 record, beginning with Appellant.

18 THE APPELLANT: Lynn Paxton.

19 MR. BROWN: Eric Brown, California Franchise Tax
20 Board.

21 MR. YADAO: Eric Yadao, Franchise Tax Board.

22 JUDGE GAST: Thank you.

23 Okay. The issue in this case is whether Appellant has
24 established reasonable cause to abate the mandatory electronic
25 payment penalty for the 2019 board for the 2020 tax year.

1 Exhibits. With respect to the evidentiary record,
2 Appellant has provided Exhibits 1 and 2 and FTB did not object
3 to the admissibility of these exhibits; therefore, these
4 exhibits are entered into the record. Note that Appellant did
5 submit an Exhibit 3, but that is legal argument and will be
6 considered as such for this appeal.

7 FTB has provided Exhibits A through I. Appellant has
8 not objected to the admissibility of these exhibits; therefore,
9 these exhibits are entered into the record.

10 Okay. At this point I'd like to move on to the
11 parties' presentations and I will ask, Ms. Paxton, you will have
12 10 minutes for your presentation, if you could please stand and
13 raise your right hand and I will swear -- actually, you can sit
14 down. That's fine. If you can turn your microphone on. Thank
15 you.

16 Please raise your right hand. Do you solemnly swear,
17 affirm, that the testimony you're about to give is the truth,
18 the whole truth, and nothing but the truth?

19 THE APPELLANT: I do.

20 JUDGE GAST: Thank you.

21 Please, begin whenever you're ready.

22 MS. PAXTON: I'm Lynn Paxton. As you know I, um, am a
23 Realtor and I manage properties. I have been in this kind of
24 business my entire life. I do not have any employees. I am not
25 a lawyer. I am not a tax professional. I try to do things by

1 the book, I think I do, and yet I find myself in this position,
2 which is why I'm here.

3 The first thing I did was to look up this
4 California Code Revenue and Taxation Code RTC 19011.5 which
5 says, "Any taxpayer required to electronically remit payment
6 pursuant to the section who makes payment by other means shall
7 pay a penalty of one percent of the amount paid, unless it is
8 shown that the failure to make payment as required was for
9 reasonable cause and was not the result of willful neglect."

10 As I said, I am not a lawyer. So I looked up willful
11 neglect. I looked up "willful." I looked up "neglect." I
12 looked up "reasonable cause" in the Oxford English Dictionary,
13 Volume I and II. I did not engage in any willful neglect with
14 respect to the electronic payment of the monies due to the FTB.
15 I did not disregard or pay little or no intention to or leave
16 unnoticed my obligations to pay these funds electronically. To
17 the contrary, I took three proactive steps to ensure the payment
18 could be made and could be made electronically.

19 I had made available for wire transfer a sufficient --
20 a sufficient sum of money to accommodate what might be due to
21 the FTB. The sum was sitting in my bank account and was not
22 encumbered for any alternate purpose. This sum is sitting in
23 the bank account that I used to write the check in this case or
24 would have wired for this payment, and it shows on one of my
25 exhibits that a deposit was received by the bank on the 15th. I

1 believe you have that exhibit.

2 Two, I had ongoing discussions with my accountants,
3 Pomerantz Kavinsky CPAs, a large accounting firm in Woodland
4 Hills, about this FTB payment, how much it would be and when it
5 was due so I could be prepared and could wire the monies in an
6 orderly and timely fashion. I like to do things in an orderly
7 and timely fashion and I am prepared to be able to do things in
8 an orderly and timely fashion.

9 These discussions with my accountant began in the
10 early part of the year, we're talking about in February and
11 March, when I turned in all of my records over to them so that
12 they can -- they can find out and tell me what I owed from my
13 taxes. And over the course of this year, they posed questions
14 and I answered them. I posed questions, they answered them, all
15 like normal.

16 Unfortunately, for reasons I'll get into in a minute
17 or two, this came down to the wire. They did not have my taxes
18 figured out. They did not have the amount conveyed to me. They
19 did not have the means for me to transfer the monies to the FTB
20 conveyed to me in a timely fashion. So I ended up, on the day
21 that these monies were due, sitting in my office from 10:00 a.m.
22 on waiting for a transmittal from my accountants with the form I
23 was supposed to wire in and the sum I was supposed to wire in
24 and the directions how to do this. In the past, I had not done
25 it. In the past when it was done, it was done by either with my

1 accountants doing it on my behalf or with me.

2 I'm not an accountant. I need help on that sort of
3 thing. I don't do that every day. I was very nervous that day.
4 These three steps are not the actions of someone who is, quote,
5 "asserting their own will against persuasion," according to the
6 dictionary, "are governed by will without regard to reason."
7 These are the actions of somebody who wants to get something
8 done right, preferably sooner rather than later. These are the
9 steps taken by myself believing these steps would lead to the
10 proper electronic payment of the sums owed in a timely fashion.

11 It's also my belief that, as evidenced above, willful
12 neglect on my part did not occur in this case. Failure to
13 comply with the requirements to wire the monies owed occurred,
14 despite the exercise of ordinary business care and prudence.
15 My ability to wire the monies depended on my receiving the
16 appropriate forms and wiring instructions from my accountants in
17 a timely manner. I'm not an accountant. I'm not prepared to
18 figure out what I should be owing the FTB. That's why I hire
19 the accountants. My accountants did not perform the forms
20 that -- provide the forms and other information in a timely
21 manner.

22 Their sending arrived in the afternoon of the due date
23 of the electronic payment. The fact that they left the sending
24 of this vital information until it was too late, in my view,
25 was, according to them, due to the fact that my accountant and

1 his staff were completely overworked and unclear about how to
2 interpret the then new tax law and, B, understaffed due to
3 personnel losses attributed to COVID illnesses as well as due to
4 the need of child oversight by some staff due to school
5 closures. To ignore these factors and pretend COVID had no
6 overwhelming impact on our economy and on everyone's business is
7 not, in my opinion, realistic.

8 I'm not a tax professional. I am reliant upon the
9 services of my tax professionals who are retained for the
10 purpose of preparing the appropriate forms and guiding me
11 through the process of correctly wiring the monies to the FTB,
12 much like an escrow officer would oversee the wiring of monies
13 in the purchase of a property.

14 I needed their help. This did not happen. And as a
15 result, I made a choice that seemed the most prudent at the time
16 as it addressed getting the payment to the FTB on time and that
17 seemed to me to be my primary obligation. In previous
18 correspondence I have gone over the fact that I was of the
19 opinion that one could not wire monies after a certain time of
20 day, either 12:00 noon or 1:00 depending on the bank or it would
21 be accrued to the next day. This is due to my real estate
22 experience. This is how it is in real estate and that's what I
23 had been doing since 1996. So I had assumed all wires were like
24 that. I later found out that that's not the case. I just
25 wanted to touch on that in case it's desired to go into that at

1 greater length.

2 Just cause again, Oxford English Dictionary, Volumes I
3 and II, is defined as good, proper, or adequate grounds of
4 action. Reasonable cause is a lesser bar and would allow for a
5 simple mistake occurring in a time of undue stress and
6 dislocation, despite the exercise of ordinary business care and
7 prudence by me. May I note that the cases referred to in
8 Mr. Brown's letter of 12/6/21 were not adjudicated during a
9 pandemic wherein one million of our citizens died and wherein
10 even the court system closed down for a period of time. The
11 ramification of the COVID event from my accountants and thus for
12 me as a dependent of them and the availability of their services
13 in a timely manner in order to fulfill my obligation to the FTB
14 are such as to provide me reasonable cause, in my opinion, for
15 making the best choice I could under difficult circumstances.

16 I would add that there were no negative ramifications
17 financially to the FTB as a result of my actions. The payment
18 due to the FTB was paid in full and on time.

19 JUDGE GAST: Thank you, Ms. Paxton.

20 THE APPELLANT: Thank you.

21 JUDGE GAST: At this point I'm going to turn it over
22 to the FTB for questions of Ms. Paxton. But before I do that, I
23 think we have the internet on now.

24 Would you like to check that, Mr. Brown? Do you have
25 access?

1 MR. BROWN: That would be wonderful.

2 JUDGE GAST: Okay.

3 MR. BROWN: Would that be in the jet pack?

4 JUDGE GAST: Yes.

5 We can go off the record for Ms. Paxton. Thank you.

6 (Off the record)

7 JUDGE GAST: Okay. Back on the record and proceed.

8 Did I hear that, Mr. Brown? No questions for
9 Ms. Paxton?

10 MR. BROWN: That's correct.

11 JUDGE GAST: Okay.

12 Then I'm going to allow you to present for 10 minutes,
13 FTB. Whenever you're ready, please begin.

14 MR. BROWN: Thank you.

15 I'm Eric Brown, Tax Counsel with the California
16 Franchise Tax Board, and with me today is Eric Yadao also from
17 Franchise Tax Board.

18 The issue in this appeal is whether Appellant has
19 shown reasonable cause for paying by check instead of paying
20 electronically. This appeal is not about appellant's ability to
21 pay. It is about the method of payment. Appellant argues she
22 has established reasonable cause to abate the mandatory e-pay
23 penalty based on her mistaken belief about FTB's web pay system.
24 However, Appellant has not shown that FTB's web pay system was
25 inoperable at the due date of the payment nor did she experience

1 difficulties with FTB's web page system.

2 Appellant also believes that she has established
3 reasonable cause because of the 2020 COVID-19 environment was
4 not normal. In this regard, Appellant makes no connection
5 between her decision to pay by check instead of remitting the
6 payment electronically. The Appellant has not shown reasonable
7 cause to abate the mandatory e-pay penalty.

8 And I would be happy to take any questions that the
9 Appellant may have.

10 JUDGE GAST: Thank you very much, Mr. Brown.

11 At this point, I'm going to allow Ms. Paxton five
12 minutes on rebuttal. So whenever you're ready, please begin.

13 THE APPELLANT: Thank you.

14 I would just say I would just reiterate what my
15 comments were before. I'm not a tax professional. I am not
16 able to do that work. So it's not only that my tax professional
17 has told me that there were difficulties causing delays, um, due
18 to the new tax law, due to the fact that he has a large office,
19 many women work for him, many people, both men and women. I
20 don't know how many, but several have come down with COVID at
21 one period or another. Several of the women had children who
22 were in school and then the schools closed and someone had to
23 take care of them. They did. So what that did was to reduce
24 his overall staff. Meaning even if he got no new clients at
25 all, he did have a new tax law and he did have a reduced staff

1 to service the clients he already did have year in, year out. I
2 had had this accountant for a year -- I don't know how many
3 years, but I'd guess fifteen. And as a result of issues like
4 this, I have a new tax accountant. But it's not my choice. I
5 just am dependent upon him. So, yes, COVID did have an effect
6 on this and on almost all of us in one way or another.

7 Thank you.

8 JUDGE GAST: Thank you, Ms. Paxton.

9 I do not have any questions for the parties, but I
10 want to thank you both for your presentations.

11 This will conclude the hearing. This appeal will be
12 decided based on the arguments, documents, and testimony
13 presented. A written opinion will be issued no later than a
14 hundred days from today. And now the case is submitted and the
15 record is closed. Thank you.

16 We will take a brief recess before the next hearing
17 which will begin in, approximately, 10 minutes.

18 MR. BROWN: Thank you.

19 MR. YADAO: Thank you, Judge.

20 (Conclusion of the proceedings at 1:26 p.m.)
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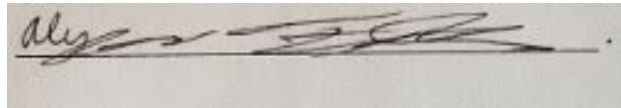
CERTIFICATE
OF
HEARING REPORTER

The undersigned Hearing Reporter does hereby certify:

That the foregoing was taken before me at the time and
place therein set forth, at which time the witness was duly
sworn by me;

That the testimony of the witness and all objections
made at the time of the deposition were recorded
stenographically by me and thereafter transcribed, said
transcript being a true copy of my shorthand notes thereof.

In witness whereof, I have subscribed my name this
date: September 9th, 2022.

A handwritten signature in dark ink, appearing to read 'Alyssa Fulmer', is written over a horizontal line.

Alyssa Fulmer

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